

1 HOUSE BILL NO. 775

2 INTRODUCED BY LASZLOFFY

3

4 A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE CONDITIONS UNDER WHICH A TAX APPEAL
5 BOARD MAY ADJUST THE ESTIMATED VALUE OF REAL OR PERSONAL PROPERTY; AMENDING
6 SECTION 1, CHAPTER 5, LAWS OF 2003; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE."

7

8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

9

10 **Section 1.** Section 1, Chapter 5, Laws of 2003, is amended to read:

11 **"Section 1. Requirements for entry on property by property valuation staff employed by**
12 **department -- authority to estimate value of property not entered -- rules.** (1) Subject to the conditions and
13 restriction of this section, the provisions of 45-6-203 do not apply to property valuation staff employed by the
14 department and acting within the course and scope of the employees' official duties.

15 (2) A person qualified under subsection (1) may enter private land to appraise or audit property for
16 property tax purposes.

17 (3) (a) No later than November 30 of each year, the department shall publish in a newspaper of general
18 circulation in each county a notice that the department may enter property for the purpose of appraising or
19 auditing property.

20 (b) The published notice must indicate:

21 (i) that a landowner may require that the landowner or the landowner's agent be present when the
22 person qualified in subsection (1) enters the land to appraise or audit property;

23 (ii) that the landowner shall notify the department in writing of the landowner's requirement that the
24 landowner or landowner's agent be present; and

25 (iii) that the landowner's written notice must be mailed to the department at an address specified and
26 be postmarked not more than 30 days following the date of publication of the notice. The department may grant
27 a reasonable extension of time for returning the written notice.

28 (4) The written notice described in subsection (3)(b)(ii) must be legible and include:

29 (a) the landowner's full name;

30 (b) the mailing address and property address; and

1 (c) a telephone number at which an appraiser may contact the landowner during normal business hours.

2 (5) When the department receives a written notice as described in subsection (4), the department shall
3 contact the landowner or the landowner's agent to establish a date and time for entering the land to appraise
4 or audit the property.

5 (6) If a landowner or the landowner's agent prevents a person qualified under subsection (1) from
6 entering land to appraise or audit property or fails or refuses to establish a date and time for entering the land
7 pursuant to subsection (5), the department shall estimate the value of the real and personal property located on
8 the land.

9 (7) A county tax appeal board and the state tax appeal board may not adjust the estimated value of the
10 real or personal property determined under subsection (6) unless the landowner or the landowner's agent:

11 (a) gives permission to the department to enter the land to appraise or audit the property; or

12 (b) provides to the department and files with the county tax appeal board or the state tax appeal board
13 an appraisal of the property conducted by an appraiser who is certified by the Montana board of real estate
14 appraisers. The appraisal must be conducted in accordance with current uniform standards of professional
15 appraisal practice established for certified real estate appraisers under 37-54-403. THE APPRAISAL MUST BE
16 CONDUCTED WITHIN 1 YEAR OF THE REAPPRAISAL BASE YEAR PROVIDED FOR IN 15-7-103(5) AND MUST ESTABLISH A
17 SEPARATE MARKET VALUE FOR EACH IMPROVEMENT AND THE LAND.

18 (8) A person qualified under subsection (1) who enters land pursuant to this section shall carry on the
19 person identification sufficient to identify the person and the person's employer and shall present the
20 identification upon request.

21 (9) The authority granted by this section does not authorize entry into improvements, personal property,
22 or buildings or structures without the permission of the owner or the owner's agent.

23 (10) Vehicular access to perform appraisals and audits is limited to established roads and trails, unless
24 approval for other vehicular access is granted by the landowner.

25 (11) The department shall adopt rules that are necessary to implement [sections 1 and 2]. The rules
26 must, at a minimum, establish procedures for granting a reasonable extension of time for landowners to respond
27 to notices from the department."
28

29 **NEW SECTION. Section 2. Effective date.** [This act] is effective on passage and approval.

30 - END -